

WOMBLE  
CARLYLE  
SANDRIDGE  
& RICE

A PROFESSIONAL LIMITED  
LIABILITY COMPANY

1401 Eye Street, NW  
Seventh Floor  
Washington, DC 20005

Telephone: (202) 467-6908  
Fax: (202) 467-6910  
www.wcsr.com

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FEC MAIL CENTER

Lawrence H. Norton  
Direct Dial: (202) 857-4429  
Direct Fax: (202) 261-0097  
E-mail: [LNorton@wcsr.com](mailto:LNorton@wcsr.com)

February 22, 2011

HAND-DELIVERED

Ms. Patricia Young  
Office of Public Disclosure  
Federal Election Commission  
999 E Street, N.W.  
Washington, D.C. 20463

Re: S Corporation Association PAC

Dear Ms. Young:

Enclosed please find an FEC Form 1 for S Corporation Association PAC (S-CORP PAC). Please let me know if you have any questions or need further information.

Sincerely yours,

**WOMBLE CARLYLE SANDRIDGE & RICE**  
*A Professional Limited Liability Company*

  
Lawrence H. Norton

Enclosure

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